



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

November 3, 2006

TO: Mayor Michael D. Antonovich
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe *[Signature]*

FROM: J. Tyler McCauley *[Signature]*
Auditor-Controller

SUBJECT: **WEST SAN GABRIEL VALLEY CONSORTIUM dba CAREER
PARTNERS – EL MONTE CONTRACT - WORKFORCE INVESTMENT
ACT YOUTH PROGRAM**

We have conducted a program, fiscal and administrative contract review of West San Gabriel Valley Consortium dba Career Partners – El Monte (El Monte or Agency), a Workforce Investment Act (WIA) Program service provider.

Background

The Department of Community and Senior Services (DCSS) contracts with El Monte, a non-profit organization, to provide and operate the WIA youth program. The WIA youth program is a comprehensive training and employment program for in-school and out-of-school youth ages 14 to 21 years old. El Monte's offices are located in the First and Fifth Districts.

El Monte is compensated on a cost reimbursement basis. El Monte's contract was for \$801,917 for FY 2005-2006.

Purpose/Methodology

The purpose of the review was to determine whether El Monte has complied with its contract terms and appropriately accounted for and spent WIA funds in providing services to eligible youth participants. We also evaluated the adequacy of the Agency's

accounting records, internal controls and compliance with federal, State, and County guidelines.

Results of Review

The 16 participants/guardians interviewed stated that the services the participants received met their expectations. El Monte's program expenditures were allowable and appropriately documented. In addition, the Agency maintained sufficient internal controls over its business operations.

Overall, El Monte provided the services required by the County contract. However, El Monte did not discuss with 14 (67%) of the 21 participants sampled the relationship between the participants' long-term career goals and their service plans. El Monte also did not discuss with 12 (57%) of the 21 youth participants sampled their Individual Service Strategy plans on a monthly basis as required by WIA guidelines.

Details of our review, along with recommendations for corrective action, are attached.

Review of Report

We discussed our report with El Monte on September 29, 2006. In their attached response, El Monte concurred with our findings and recommendations. We also notified DCSS of the results of our review and will follow-up our recommendations during next year's monitoring review.

We thank El Monte for their cooperation and assistance during this review. Please call me if you have any questions, or your staff may contact Don Chadwick at (626) 293-1102.

JTM:MMO:DC

Attachment

c: David E. Janssen, Chief Administrative Officer
Cynthia Banks, Director, Department of Community and Senior Services
Raymond Gibbs, Executive Director, West San Gabriel Valley Consortium dba
Career Partners – El Monte
Public Information Office
Audit Committee

**WORKFORCE INVESTMENT ACT PROGRAM
WEST SAN GABRIEL VALLEY CONSORTIUM
dba CAREER PARTNERS – EL MONTE
FISCAL YEAR 2005-06**

ELIGIBILITY

Objective

Determine whether West San Gabriel Valley Consortium dba Career Partners – El Monte (El Monte or Agency) provided services to individuals that meet the eligibility requirements of the Workforce Investment Act (WIA).

Verification

We sampled 21 (8%) of the 255 participants that received services between July 2005 and October 2005 and reviewed their case files for documentation to confirm their eligibility for WIA program services.

Results

El Monte did not maintain appropriate documentation for one (5%) of the 21 participants sampled to support the participant's eligibility to receive program services. Specifically, El Monte did not maintain documentation to support the participant's barrier requirement as deficient in basic literacy skills. According to Agency personnel, the participant was incorrectly enrolled as deficient in basic literacy skills. Subsequent to our review, El Monte corrected the error and provided documentation to support the participant's eligibility to receive the program services actually received.

Recommendation

1. El Monte management ensure that staff accurately enroll participants and obtain appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment.

BILLED SERVICES/CLIENT VERIFICATION

Objective

Determine whether the Agency provided the services in accordance with the County contract and WIA guidelines. In addition, determine whether the program participants received the billed services.

Verification

We reviewed the documentation contained in the case files for 21 (8%) program participants that received services during July 2005 through October 2005. We also interviewed 16 of the program participants/guardians.

Results

The 16 participants/guardians interviewed stated that the services the participants received met their expectations. However, El Monte did not always provide sufficient case management services. Specifically,

- El Monte did not discuss with 14 (67%) of the 21 participants sampled the relationship between their long-term career goals and their service plans.
- El Monte did not discuss with 12 (57%) of the 21 youth participants their Individual Service Strategy (ISS) plans with the participants on a monthly basis as required by WIA guidelines. The ISS plan is used to track the needs and services of the program participants and their progress towards achieving established goals.
- El Monte did not maintain supporting documentation for one (5%) of the 21 participants sampled for the supportive services reported on the Job Training Automation (JTA) system.

Recommendations**El Monte management:**

2. **Ensure that staff discuss the relationship between long-term career goals and the service plan with the participants during assessment.**
3. **Ensure that staff discuss the ISS plans with the participants on a monthly basis.**
4. **Ensure that appropriate documentation is maintained in the participants' case files to support the program activities reported on the JTA system.**

CASH/REVENUE**Objective**

Determine whether cash receipts and revenues are properly recorded in the Agency's records and deposited timely in their bank account. Determine whether there are adequate controls over cash, petty cash and other liquid assets.

Verification

We interviewed Agency personnel and reviewed financial records. We also reviewed the Agency's September 2005 bank reconciliation.

Results

El Monte maintained adequate controls to ensure that revenue was properly recorded and deposited in a timely manner.

Recommendation

There are no recommendations for this section.

EXPENDITURES/PROCUREMENT

Objective

Determine whether program related expenditures are allowable under the County contract, properly documented and accurately billed.

Verification

We interviewed Agency personnel, reviewed financial records and other documentation to support 16 non-payroll expenditure transactions, totaling \$7,984 (5%) of \$149,465 billed by the Agency for August 2005.

Results

El Monte's expenditures were allowable, accurately billed to DCSS and supported by documentation as required.

Recommendation

There are no recommendations for this section.

INTERNAL CONTROLS/CONTRACT COMPLIANCE

Objective

Determine whether the Agency maintained sufficient internal controls over its business operations. In addition, determine whether the Agency is in compliance with other program and administrative requirements.

Verification

We interviewed Agency personnel, reviewed their policies and procedures manuals, conducted an on-site visit, and tested transactions in various non-cash areas such as expenditures, payroll and personnel.

Results

El Monte maintained sufficient internal controls over its business operations.

Recommendation

There are no recommendations for this section.

FIXED ASSETS AND EQUIPMENT**Objective**

Determine whether El Monte's fixed assets and equipment purchases made with WIA funds are used for the WIA program and are safeguarded.

Verification

We conducted a physical inventory of 15 (5%) of the 301 items funded by the WIA program.

Results

El Monte used the equipment purchased with WIA funding for the WIA program. However, the inventory listing did not include all the required information, such as the purchase price, purchase date, serial number, model number, or funding source. In addition, El Monte did not identify the tag number for 40 (13%) of the 301 items listed on the inventory list. According to Agency personnel, the inventory list was incomplete because the information was not provided to them when the inventory was transferred from another agency in 2001. Since our review, El Monte transferred the majority of their inventory to another agency and updated their inventory list as required.

Recommendation

- 5. El Monte management ensure that the inventory listing is updated with the required information.**

PAYROLL AND PERSONNEL

Objective

Determine whether payroll is appropriately charged to the WIA program. In addition, determine whether personnel files are maintained as required.

Verification

We traced and agreed payroll expenditures for 17 employees in August 2005, totaling \$23,693 (100%) to the payroll records and time reports. We also interviewed one employee and reviewed the personnel files for five employees assigned to the WIA program.

Results

El Monte appropriately charged payroll expenses to the WIA program. In addition, El Monte's personnel files were properly maintained.

Recommendation

There are no recommendations for this section.

COST ALLOCATION PLAN

Objective

Determine whether El Monte's Cost Allocation Plan was prepared in compliance with the County contract and properly allocated to the Agency's program.

Verification

We reviewed El Monte's Cost Allocation Plan and reviewed a sample of expenditures incurred by the Agency during August 2005.

Results

El Monte's Cost Allocation Plan was prepared in compliance with the County contract and costs were appropriately allocated.

Recommendation

There are no recommendations for this section.



October 13, 2006

Yoon Bae, CPA
Senior Accountant-Auditor
Department of Auditor- Controller

Recommendation:

1. **El Monte management ensure that staff accurately enroll participants and obtain appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment as required.**

Management will ensure that all files are reviewed for accuracy and that all eligibility paperwork matches the MIS/JTA system. Management will review MIS reports to ensure that data is inputted/reported accurately.

Recommendation:

2. **Ensure that staff discusses the relationship between long-term career goals and the service plan with participants during assessment.**

Management will ensure that all staff discusses and document customer's progress on a monthly basis as required.

3. **Ensure that staff discusses the ISS plans with participants on a monthly basis.**

Management will ensure that staff properly documents all discussion on ISS as related to their ISS goals/plans.

4. **Ensure that appropriate documentation is maintained in the participants' case files to support the program activities reported on the JTA system.**

Management will ensure that all files are monitored and double checked for accuracy in order to support what is reported on JTA system.

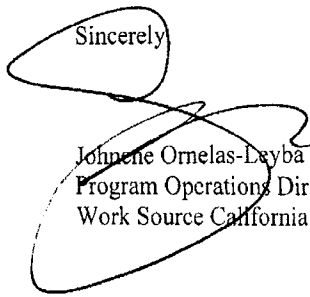
Career Partners

3505 N. Hart Avenue • Rosemead

www.careerpartners.org

Thank you once again for your time and recommendation with regards to our monitoring visit. Your input and suggestions are greatly appreciated and will be implemented as recommended. If you have any question regarding this letter please feel free to contact me at (626) 569-1106.

Sincerely,



Johnene Ornelas-Leyba
Program Operations Director
Work Source California Career Partners



October 19, 2006

Countywide Contract
Monitoring Division-Dept. Of Auditor-Controller
County of Los Angeles
Yoon S. Bae, CPA Senior Accountant-Auditor
1000 S. Fremont Ave-Unit 51
Alhambra, CA 91803-4737

Re: 2005-2006 Final Report on On-Site Review of West San Gabriel Valley Consortium
dba Career Partners- **El Monte Youth Contract**

Dear Ms. Bae

We are submitting a reply to the monitoring report received in October 2006.
West San Gabriel Valley Consortium has reviewed the finding of fixed assets and
equipment and will initiate procedures to make the necessary adjustments.

The enclosed documents illustrate the correction actions we have taken in response to the
finding.

If you have any questions or need additional clarification, please call me at 626-569-
1100.

Sincerely,

A handwritten signature in black ink, appearing to read "R. L. Gibbs".

Raymond L. Gibbs
Executive Director

Career Partners

3505 N. Hart Avenue • Rosemead, CA 91770 • Phone (626) 572-7272 •

www.careerpartners.org

Finding- on page 4 final report (El Monte Youth Dept. Fixed Assets and Equipment)

Corrective Plan Response:

We are submitting a reply to the correction action plan of recommendations on the El Monte Youth Dept. Fixed Assets and Equipment. We have agreed to your recommendation to ensure that the inventory listing is updated with required information.

Career Partners (Rosemead) was assigned Career Partners El Monte Youth Dept. on 7/23/04. We have maintained accurate inventory records of all equipment purchased since then with identification tags on equipment and furniture. That will also include, vendor, serial numbers, date of purchase, location of items and to whom they are assigned, grant award number, etc.

I've enclosed copies of County of Los Angeles Inventory Control Form that has been turned in to Community Senior Services (CSS) at the end of every closeout program year(s) indicating what has been purchased and assigned to El Monte Youth Dept. since 7/23/2004.

COUNTY OF LOS ANGELES
DEPARTMENT OF COMMUNITY AND SENIOR CITIZENS SERVICES
EQUIPMENT INVENTORY

Agency Name: West San Gabriel Valley Consortium
DBA Career Partners

Program Title: WIA-Youth
El Monte 2003-2004

Tag/ID	Description	Name of Manufacturer	Model	Serial Number	Location	Unit Cost	Date Purchased	Asset Decal Number	Condition	Room	User
W08844	Canon Copier	Canon	IR400S Canon	2N594020	El Monte	7,125.00	06/30/04	WY03040001	New	Bldg 501	Youth Dept.
W7537	NEC Phone System	NEC	Basic Package		El Monte	714.00	06/30/04	WY03040002	New	Bldg 501	Youth Dept.
---	NEC Elite IP interface	NEC	8x0		El Monte	414.00	06/30/04	WY03040003	New	Bldg 501	Youth Dept.
---	Telephone	NEC	8 Button display		El Monte	139.00	06/30/04	WY03040004	New	Bldg 501	Youth Dept.
---	Telephone	NEC	8 Button display		El Monte	139.00	06/30/04	WY03040005	New	Bldg 501	Youth Dept.
---	Telephone	NEC	8 Button display		El Monte	139.00	06/30/04	WY03040006	New	Bldg 501	Youth Dept.
---	Telephone	NEC	8 Button display		El Monte	139.00	06/30/04	WY03040007	New	Bldg 501	Youth Dept.
---	Telephone	NEC	16 Button display		El Monte	145.00	06/30/04	WY03040008	New	Bldg 501	Youth Dept.
---	Telephone	NEC	16 Button display		El Monte	145.00	06/30/04	WY03040009	New	Bldg 501	Youth Dept.

9,399

Signed By: Wei-Lin Hsiung Date: 06/30/04
Wei-Lin Hsiung, Controller
(Print or Type Name & Title)

Program Title: WIA-Youth El Monte 2004-2005

[illegible]

981

Signed By:

Date: 10/6/05
~~05/03/05~~
 Lm. Vint

Virginia Vicent - Fiscal Assistant
(Print or Type Name & Title)



COUNTY OF LOS ANGELES

Inventory Control Form

PROGRAM TITLE - WIA Youth-El Monte Site PROGRAM YEAR(S) 2005-2006

Agency Name: West San Gabriel Valley Consortium dba Career Partners Address: 3505 N. Hart Ave
City: Rosemead Zip: 91770

Completed By: Lina Hsiung Title: Controller
Telephone: 626-569-1102

County Tag I.D. No.	Funding Source (Program)	If dual sources, indicate % split, i.e. 25% Program A and 75% Program B	Description (Monitor, CPU, desk, etc.)	Brand Name	Model Name or Model No.	Serial No.	Location of property (office, room #)	Property assigned to (name)	Condition of Property*	P.O. #	Date Purchased	Unit Price
W7570	WIA-Youth-El Monte		Posturetech Chair	Global	Posturetech		501-ELM	Fred Ramirez	V- Very Good	WY0506 0002	06/09/2006	324.00
W7571	WIA-Youth-El Monte		Posturetech Chair	Global	Posturetech		501-ELM	Lorraine Vasquez	V- Very Good	WY0506 0003	06/09/2006	324.00
W7572	WIA-Youth-El Monte		Posturetech Chair	Global	Posturetech		501-ELM	Haidi Corral	V- Very Good	WY0506 0004	06/09/2006	324.00
W7573	WIA-Youth-El Monte		Posturetech Chair	Global	Posturetech		501-ELM	Jessica Hoa	V- Very Good	WY0506 0005	06/09/2006	324.00
W7574	WIA-Youth-El Monte		Computer & 19" Monitor	Acer	APS285 P4 3.2	PSP330600160 65505	501-ELM	Fred Ramirez	V- Very Good	WY0506 0006	04/28/2006	1,103.00
W7575	WIA-Youth-El Monte		Computer & 19" Monitor	Acer	APS285 P4 3.2	PSP330600160 65722	501-ELM	Lorraine Vasquez	V- Very Good	WY0506 0007	04/28/2006	1,103.00
W7576	WIA-Youth-El Monte		Computer & 19" Monitor	Acer	APS285 P4 3.2	PSP330600160 01E22	501-ELM	Haidi Corral	V- Very Good	WY0506 0008	04/28/2006	1,103.00
W7577	WIA-Youth-El Monte		Computer & 19" Monitor	Acer	APS285 P4 3.2	PSP330600160 60 E57	501-ELM	Jessica Hoa	V- Very Good	WY0506 0009	04/28/2006	1,103.00
W7578	WIA-Youth-El Monte		Computer & 19" Monitor	Acer	APS285 P4 3.2	756519146018	501-ELM	Myna Blanco	V- Very Good	WY0506 0010	04/28/2006	1,103.00
W7579	WIA-Youth-El Monte		Power Supply	Tripp Lite Smart	PRO 1500VA		501-ELM	Youth El Monte Supply Room	V- Very Good	WY0506 0011	06/26/2006	531.00
W7580	WIA-Youth-El Monte		Color Printer Laserjet	Hewlett Packard	HP LaserJet 5020N	SCNKB631326	501-ELM	Youth El Monte Workarea	V- Very Good	WY0506 0012	06/09/2006	518.00
W7581	WIA-Youth-El Monte		Notebook Comoluer	Sony	Valio SZ120	S01301385 70D	501-ELM	Myna Blanco	V- Very Good	WY0506 0013	06/09/2006	2,056.00
											Total	\$10,046.00

* V = Very Good G = Good F = Fair P = Poor S = Salvage D = Disposed of

I certify under penalty of perjury that a complete physical inventory has been conducted, the information provided on this form is correct to the best of my knowledge, and all purchases were made in accordance with the conditions of our contract and are in compliance with local, State, and Federal regulations.

Signed By:

Title:

Date: 7/11/2006

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UN TIME: 09:35 07/21/2006

W A S H I N G T O N V A L L E Y
PROPERTY RECORD STATUS REPORT
BY GRANT

ASSET NUMBER	STATUS	DESCRIPTION	SERIAL NUMBER	CURR. QTY.	ASSET NUMBER	LOCATION/ ACQ. DATE	ACQ. COST	ACCOM DEPR.	NET BK. VALUE	YTD. DEPR.
GRANT: WIA Youth EM 04-05										
Y04050034	N	HP LaserJet Printer	SCNCH153636	1	4220	EM WY 00 501	313.00	.00	313.00	.00
* GRANT WIA Youth EM 04-05 TOTAL							981.00	.00	981.00	.00
GRANT: WIA Youth EM 05-06										
Y05060002	N	Posturtech Chair Globa		1	4200	EM WY N 501	324.00	.00	324.00	.00
Y05060003	N	Posturtech Chair Globa		1	4200	RO WY N 501	324.00	.00	324.00	.00
Y05060004	N	Posturtech Chair Globa		1	4200	EM WY N 501	324.00	.00	324.00	.00
Y05060005	N	Posturtech Chair Globa		1	4200	EM WY N 501	324.00	.00	324.00	.00
Y05060006	N	Computer & 19" Monitor	PSP300600160601	1	4200	EM WY N 501	1,103.00	.00	1,103.00	.00
Y05060007	N	Computer & 19" Monitor	PSP300600160601	1	4200	EM WY N 501	1,103.00	.00	1,103.00	.00
Y05060008	N	Computer & 19" Monitor	PSP300600160601	1	4200	EM WY N 501	1,103.00	.00	1,103.00	.00
Y05060009	N	Computer & 19" Monitor	PSP300600160601	1	4200	EM WY N 501	1,103.00	.00	1,103.00	.00
Y05060010	N	Computer & 19" Monitor	750519146019	1	4200	EM WY N 501	1,103.00	.00	1,103.00	.00
Y05060011	N	Power Supply Tripp L-t		1	4200	EM WY N 501	561.00	.00	561.00	.00
Y05060012	N	Color LaserJet Printer	SCNRB31526	1	4200	EM WY N 501	618.00	.00	618.00	.00
Y05060013	N	Notebook Computer Sony	S0130138570D	1	4200	EM WY N 501	2,056.00	.00	2,056.00	.00
* GRANT WIA Youth EM 05-06 TOTAL							10,046.00	.00	10,046.00	.00

* GRANT WIA Youth EM 03-04									
GRANT: WIA Youth EM 03-04									
WY03040001	N	Canon Copier IR400S	1	4200	EM WY 00 501	7,125.00	.00	7,125.00	.00
WY03040002	N	NEC Phone System Basic	1	4200	EM WY 00 501	714.00	.00	714.00	.00
WY03040003	N	NEC Elite IP interface	1	4200	EM WY 00 501	414.00	.00	414.00	.00
WY03040004	N	Telephone NEC 8 button	1	4200	EM WY 00 501	139.00	.00	139.00	.00
WY03040005	N	Telephone NEC 8 button	1	4200	EM WY 00 501	139.00	.00	139.00	.00
WY03040006	N	Telephone NEC 8 button	1	4200	EM WY 00 501	139.00	.00	139.00	.00
WY03040007	N	Telephone NEC 8 button	1	4200	EM WY 00 501	139.00	.00	139.00	.00
WY03040008	N	Telephone NEC 16 butto	1	4200	EM WY 00 501	145.00	.00	145.00	.00
WY03040009	N	Telephone NEC 16 butto	1	4200	EM WY 00 501	145.00	.00	145.00	.00
* GRANT WIA Youth EM 03-04 TOTAL						9,099.00	.00	9,099.00	.00
GRANT: WIA Youth EM 04-05									
WY04050001	N	Glass Cabinet	1	4200	EM WY 00 501	360.00	.00	360.00	.00
WY04050033	N	IntelliFax-Brothers	1	4220	EM WY 00 501	308.00	.00	308.00	.00
U6029874J642233									